

**CITY OF FALLS CHURCH BOARD OF EQUALIZATION (BOE)
OF REAL ESTATE ASSESSMENTS
300 Park Avenue, 104 West Wing
Falls Church, Virginia 22046-3332
Phone: 703-248-5022 (TTY 711) Fax: 703-248-5184
www.fallschurchva.gov**

2007 APPLICATION INSTRUCTIONS

Please read the instructions carefully before submitting your application.

Members of the BOE are City of Falls Church property owners or residents who have been appointed by the Circuit Court. The responsibilities, duties and limits of power of the BOE are defined by the statutes of the Commonwealth of Virginia. The BOE is an independent body and not part of the City of Falls Church or the City Assessor's Office. The BOE does not make assessments or set the tax rate.

THE ASSESSMENT IS PRESUMED TO BE CORRECT. THE BURDEN IS ON THE TAXPAYER TO SHOW THAT THE PROPERTY ON APPEAL IS VALUED AT MORE THAN ITS FAIR MARKET VALUE, THAT THE ASSESSMENT IS NOT UNIFORM IN ITS APPLICATION, OR THAT THERE ARE MISTAKES OF FACT, INCLUDING COMPUTATION.

TO RECEIVE RELIEF FROM THE BOE, THE TAXPAYER MUST PRODUCE SUBSTANTIAL EVIDENCE THAT THE ASSESSMENT IS ERRONEOUS AND WAS NOT ARRIVED AT IN ACCORDANCE WITH GENERALLY ACCEPTED APPRAISAL PRACTICE.

A completed application consists of the submission of this fully completed form plus a written statement describing the error you believe the City Assessor made in determining the value of your property. Supplemental evidence to support your claim should also be included. All written materials you intend to present as evidence supporting your case **MUST** be submitted by July 6, 2007. **NO ADDITIONAL WRITTEN EVIDENCE WILL BE ACCEPTED AT THE PUBLIC HEARING.** All parts of the appeal must be typed or neatly printed and submitted to the BOE in **duplicate**. The pages of the appeal are to be numbered in bold, black type at the bottom.

If it is proven that the assessment is in error, the BOE will determine whatever correction must be made and will direct the City Assessor to make the appropriate change. **It is the power and responsibility of the BOE to raise, lower, or affirm any real estate property assessment in order to ensure the equitable distribution of the tax burden among all of the citizens of the City of Falls Church.**

In order to be considered, appeal applications, including all written evidence, must be delivered to the BOE Secretary, Stanley Wooten, at the address above no later than 4:00 p.m., or postmarked no later than midnight, July 6, 2007.

2006 BOE HEARING PROCEDURES

The order of procedure for the hearing of an appeal shall be:

- (a) Presentation of the appellant's case, including testimony of witnesses and presentation of documentary evidence (10 minutes).
- (b) Presentation of testimony and documentary evidence by the Department of Real Estate Assessments (10 minutes).
- (c) Appellant's rebuttal of testimony and evidence given by the Department of Real Estate Assessments (5 minutes).
- (d) Discussion among Board members hearing the appeal.
- (e) Decision of Board members is made and recorded.

IMPORTANT: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

FOR BOE USE ONLY
APPLICATION NUMBER

Application for Equalization of Real Property Assessment

City of Falls Church Board of Equalization
of Real Estate Assessments
300 Park Avenue, 104 West Wing
Falls Church, Virginia 22046-3332
Phone: 703-248-5022 (TTY 711) Fax: 703-248-5184
www.fallschurchva.gov

REAL PROPERTY CODE

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TYPE OR PRINT INFORMATION CLEARLY AND SUBMIT IN DUPLICATE TO BOE OFFICE BY JULY 6, 2007

Property Street Address:			
Property Location (City):		Property Zip Code:	
Building Name (if any):			
Name of owner (s) on January 1, 2007:			
Assessment	Land:	Improvement:	Total:

Basis for appeal (you **must** select at least one):

- ☐ **FAIR MARKET VALUE:** Property is assessed greater or less than its Fair Market Value as indicated by a review of comparable sales. Please provide the comparable sales on the next page. Add additional pages if needed.
- ☐ **LACK OF UNIFORMITY:** Property assessment is not consistent with similar properties as indicated by a review of comparable properties. Please provide the uniformity comparables on the next page. Add additional pages if needed.
- ☐ **ERRORS IN PROPERTY DESCRIPTION:** Assessment is based upon inaccurate information concerning this property, such as lot size, square footage, condition of property, etc.

APPLICANT INFORMATION

I believe the proper assessment of this property on January 1, 2007 should be:		
Land:	Improvement:	Total:
Check One: <input type="checkbox"/> I am the owner of record <input type="checkbox"/> I am not the owner of record		
If the applicant is not the owner of record of the subject property, the application must include a Letter of Authorization from the owner. Such authorization must be signed by the owner prior to the date of application and written on the owner's letterhead or notarized. For income producing properties, a completed copy of the City of Falls Church Assessor's Office annual income/expense survey for the calendar years 2004, 2005 and 2006 along with applicable rent rolls, <u>must be included with this application.</u>		
I hereby certify that the facts contained herein and attached hereto are true, accurate, and correct, to the best of my knowledge and belief.		
Given under my hand this _____ day of _____, 2007		
Signature of Applicant: _____		
Relation to property owner: (Attorney, Tax Rep., etc.): _____		
Type or print name of applicant: _____		
Phone: Work () _____ Home () _____		
Mailing address: _____		

1. Applicant's failure to complete all sections of this application and/or the failure of the representative of an owner to include the owner's authorization may result in a denial of the application for hearing.
2. When this appeal is filed, the valuation of both land and improvement are reopened and either or both may be increased, decreased, or affirmed. A separate application must be made for each parcel.
3. Any appraisal report or professionally prepared opinion of value submitted with this application must be complete as originally prepared. Partial reports will not be considered as valid evidence of value. Such valuation reports or opinions must be signed by the original preparer.

APPLICANT: PLEASE NUMBER
ALL PAGES OF YOUR APPLICATION.

APPLICATION CASE:

PAGE # 1 OF _____

CITY CASE: BEGINS ON PAGE _____

CITY OF FALLS CHURCH BOARD OF EQUALIZATION FOR RESIDENTIAL PROPERTY APPEALS

FOR BOE USE ONLY
APPLICATION NUMBER

Provide information in the spaces below for properties which you feel are comparable to your property and support your position. Attach additional documentation as necessary. Please identify each property by at least one of the following: Real Property Code (RPC #) - Street Address - Property Owner(s) Name(s).

(Note: Sales that occurred in 2006 can be used in support for or against the January 1, 2007 assessment. However, sales that occur in 2007 are not yet relevant. Sales after January 1, 2007 will be factored into next year's assessment.

1) RPC #:		Property Address:		
Owner(s):				
Sale Date:	Sale Price:	Land SF:	Improvement SF:	Year Built:
Assessed Value:	Land:	Improvement:	Total:	
STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.):				

2) RPC #:		Property Address:		
Owner(s):				
Sale Date:	Sale Price:	Land SF:	Improvement SF:	Year Built:
Assessed Value:	Land:	Improvement:	Total:	
STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.):				

3) RPC #:		Property Address:		
Owner(s):				
Sale Date:	Sale Price:	Land SF:	Improvement SF:	Year Built:
Assessed Value:	Land:	Improvement:	Total:	
STATE HOW THIS PROPERTY SUPPORTS YOUR APPEAL (sale price, uniformity, etc.):				